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Appln. Serial No.	10/085,913		Dow Docket No.	43231C

Subject: Response to Final Rejection

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RESPONSE UNDER 37 CFR 1.116
EXPEDITED PROCEDURE
EXAMINING GROUP 1714

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Appl. No. : 10/085,913 Confirmation No. 3329
Applicant(s) : James J. Jakubowski et al.
Filed : February 27, 2002
TC/A.U. : 1714
Examiner : P.D. Niland
Title : HIGH SOLIDS CONTENT POLURETHANE LATEX
Docket No. : 43231C
Customer No. : 00109

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RESPONSE TO FINAL REJECTION

This document is in response to the Office Action mailed on
October 20, 2004. In view of the amendments and remarks, Applicants ask the
Examiner to reconsider his position regarding anticipation and obviousness.

Claim Amendments begin on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.